

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 12b-25

NOTIFICATION OF LATE FILING

(Check One) Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D Form N-SAR Form N-CSR

For Period Ended: March 31, 2024

- Transition Report on Form 10-K
 Transition Report on Form 20-F
 Transition Report on Form 11-K
 Transition Report on Form 10-Q
 Transition Report on Form N-SAR

For the Transition Period Ended: _____

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I — REGISTRANT INFORMATION

Yoshiharu Global Co.

Full Name of Registrant

Former Name if Applicable

6940 Beach Blvd., Suite D-705

Address of Principal Executive Office (*Street and Number*)

Buena Park, California 90621

City, State and Zip Code

PART II — RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III — NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

We are filing this Notification of Late Filing on Form 12b-25 with respect to our Quarterly Report on Form 10-Q for the period ended March 31, 2024 (the "Quarterly Report"). We have determined that we are unable to file our Quarterly Report within the prescribed time period without unreasonable effort or expense.

As previously reported in the Current Report on Form 8-K filed on May 8, 2024, Yoshiharu Global Co. (the "Company") dismissed BF Borgers CPA PC (the "Borgers") as the Company's independent registered public accounting firm. On May 3, 2024, the Securities and Exchange Commission (the "SEC") announced that it had settled charges against Borgers for failure to conduct audits in accordance with the standards of the Public Company Accounting Oversight Board (the "PCAOB"). As part of the settlement, Borgers agreed to a permanent ban on appearing or practicing before the SEC. As a result of Borgers' settlement with the SEC, the Company dismissed Borgers as its independent auditor.

The Company is in the process of engaging a new public accounting firm as auditor.

The Company does not expect to complete the preparation and filing of the Quarterly Report within the five-day extension period afforded by Rule 12b-25 under the Securities Exchange Act of 1934, as amended. The Company is working diligently to complete the Quarterly Report as soon as possible.

PART IV — OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

James Chae
(Name)

(714)
(Area Code)

694-2403
(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? Yes No

If answer is no, identify report(s).

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? Yes No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Yoshiharu Global Co.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: May 15, 2024

By: /s/ James Chae

Name: James Chae

Title: Chief Executive Officer